

R861. Tax Commission, Administration.

R861-1A. Administrative Procedures.

~~{R861-1A-21. Rulings by the Commission Pursuant to Utah Code Ann. Section 59-1-205.}~~

~~[A. A quorum of the commission must participate in any order which constitutes final agency action on an adjudicative matter.]~~

~~[B. The party charged with the burden of proof or the burden of overcoming a statutory presumption shall prevail only if a majority of the participating commissioners rules in that party's favor.]~~

KEY: developmentally disabled, grievance procedures, taxation, disclosure requirements

59-1-205

